

Mauritius Double Taxation Agreements table for Africa

	Dividends		Interest		Royalties		Capital Gains		Date of Signature	Date of entry into force
Country	No Treaty	Under Treaty	No Treaty	Under Treaty	No Treaty	Under Treaty	No Treaty	Under Treaty		
Botswana	15%	5% & 10%	15%	12%	15%	12.50%	22 % & 30%	Exempt	26.09.1995	13.03.1996
Lesotho	25%	10%	25%	10%	25%	10%	25%	Exempt	29.08.1997	09.09.2004
Madagascar	20%	0%	20%	10%	10%	5%	32%	Exempt	30.08.1994	04.12.1995
Mozambique	10%/20%	8%, 10% & 15%	20%	8%	20%	5%	32% & 35%	Exempt	14.02.1997	08.05.1999
Namibia	10%/20%	5% & 10%	0	10%	10.20%	5%	0%	Exempt	04.03.1995	25.07.1996
Rwanda*	15%	Exempt	15%	Exempt	15%	Exempt	30%	Exempt	30.07.2001	14.04.2003
Senegal	10%	Exempt	6/8/16/20%	Exempt	20%	Exempt	25%	Exempt	17.04.2002	15.09.2004
Seychelles	15%	Exempt	0-33%	Exempt	15%	Exempt	Exempt	Exempt	11.03.2005	22.06.2005
South Africa**	15%	5% & 15%	0%	Exempt	12%/15%	Exempt	19%	Exempt	16.07.1996	20.06.1997
Swaziland	12.5 & 15%	0.00%	10%	5%	15%	7.50%	Exempt	Exempt	29.06.1994	08.11.1994
Tunisia	0%	Exempt	20%	2.5% (DTA)	15%	2.5% (DTA)	30%	Exempt	12.02.2008	28.10.2008
Uganda	15%	10%	15%	10%	15%	10%	30%	Exempt	19.09.2003	21.07.2004
Zimbabwe	10%/15%	10%	15%	0%	15%	15%	1%/5%/20%	Exempt	06.03.1992	05.11.1992
Zambia	15%	Exempt (DTA)	Exempt	Exempt (DTA)	15%	Exempt (DTA)	Exempt	Exempt	26.01.2011	04.06.2012

* Agreements awaiting ratification

** NB - DTAA with Rwanda and South Africa have been renegotiated and signed and are awaiting ratification